

### NEW MEMBER REPORTING REQUIREMENTS

A [Member Action form](#) must be completed when a participating employer hires a new teacher. The form is also required if you rehire a teacher after a break in employment with your school district of one year or more. This form provides TFFR with important information including the member's legal name, social security number, birth date, current mailing address, and beneficiary information. Designating a beneficiary allows the member to direct payment of survivor benefits in the event of the member's death.

This form should also be used to notify TFFR of the following:

- A change in name or address
- An update to the beneficiary designation
- Taking or returning from a leave of absence

If we don't receive the Member Action form within thirty days from the date the member is first reported to TFFR, the employer may be assessed a \$250 penalty for late reporting.

### EMPLOYING RETIREES IN CRITICAL SHORTAGE AREAS

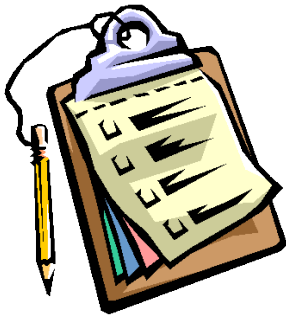
In addition to the "General Rule," retired teachers may also return to TFFR covered employment in an approved "Critical Shortage Area" (CSA) without losing retirement benefits. If retired prior to January 1, 2001, no waiting period is required. However, if the TFFR retirement date is after January 1, 2001, a one year waiting period is required. **Only non-contracted substitute teaching may be performed during the waiting period.** The CSA exception must be requested each year by completing a [Retired Member Employment Notification form](#).

The critical shortage areas are determined each year by the Education Standards and Practices Board (ESPB). For the 2016-17 school year, all subject areas are deemed critical. A critical shortage area exception may also be requested based on geographical area.

### GASB STATEMENT 68 UPDATE

The audited fiscal year [2015 GASB Statement 68 information](#) is available on our website. This information includes the Schedules of Employer Allocations and Pension Amounts by Employer, GASB 68 Disclosure Template, and Sample Journal Entries. Employers and auditors can use this information to complete your 2016 financials.





## TFFR FORMS

- ☺ Please submit a [Notification of School District Change form](#) if there are any changes in contact (i.e. superintendent/business manager) or demographic information.
- ☺ If you are employing a new teacher or have teachers with a change in their name or address, TFFR will need a new [Member Action form](#).
- ☺ If you have employed a TFFR retiree, please make sure to complete the [TFFR Retired Member Employment Notification form](#). This form must be completed each year a retiree is employed and submitted to TFFR no later than 30 days after employment begins.
- These forms and others are found on our [website](#).

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## TFFR Employer Audit Information Corner

Terra Miller Bowley  
Supervisor of Audit Services

### REPORTING RETIREE SERVICE HOURS

State law allows retirees who are receiving TFFR retirement benefits to return to covered employment under certain limitations. Retirees can opt to return to covered employment under the General Rule – Annual Hour Limit or Exception A – Critical Shortage Area. Retirees who choose to return to covered employment under the General Rule are restricted in the number of hours which can be worked based on the length of the contract issued. For example, retirees with a 9 month contract can work no more than 700 hours.

Participating employers are required to report to TFFR the actual hours worked by retirees who have returned to covered employment. Audit Services recommends that employers establish procedures (i.e. timecards, etc.) to monitor hours worked by retirees. This will ensure proper reporting of service hours to TFFR. The active monitoring of hours worked by retirees will also ensure that retirees do not exceed annual hour limitations. It is important to remember that if a retiree exceeds the annual hour limitation TFFR must discontinue payment of retirement benefits.

Reported hours to TFFR for re-employed retirees should include the number of hours the retiree was employed including in-staff subbing hours but excluding extra-curricular and professional development hours.